Fiscal Year 2021 Performance Plan

GAO Supports Congressional Decision-Making, Saves Taxpayer Dollars, and Helps Improve Government

The Government Accountability Office (GAO) is the audit, evaluation, and investigative arm of Congress. Commonly known as the "congressional watchdog," we examine how taxpayer dollars are spent and advise lawmakers and agency heads on ways to make government work better.

As a legislative branch agency, we are exempt from many laws that apply to executive branch agencies. However, we generally hold ourselves to the spirit of many such laws, including the Federal Managers' Financial Integrity Act of 1982 (FMFIA); the GPRA Modernization Act of 2010 (GPRAMA); and the Federal Information Security Modernization Act of 2014 (FISMA). This section of GAO's fiscal year 2020 budget request constitutes our performance plan.

We are unique in our audit and evaluation capacity to support Congress by performing original research, providing technical assistance and conducting analyses to help Congress make informed decisions across the federal budget, producing tangible results and enhanced oversight. Our work directly contributes to improvements in a broad array of federal programs affecting Americans everywhere.

We demonstrate our core values of accountability, integrity, and reliability by providing high-quality, high-value, and independent support to Congress in ways that generate material benefits to the nation. Given our reputation for consistently producing high-quality work that is typically based on original research, it is not surprising that congressional demand for our products and services remains strong. During fiscal year 2019, we received requests for work from 90 percent of the standing committees of Congress and about 26 percent of their subcommittees.

GAO continues to be one of the best investments in the federal government. In fiscal year 2019, our work brought a record $214.7 billion in financial benefits for the federal government (a return of about $338 for every dollar invested in GAO) and 1,418 in other benefits that cannot be measured in dollars, but led to program and operational improvements across the government. More than 77 percent of our recommendations were implemented over a 4-year period. Additional information on our performance and accomplishments can be found in our Performance and Accountability Report for Fiscal Year 2019.[1]

In addition, our experts testified 97 times before 50 separate committees or subcommittees on topics including the nation's fiscal health, our High Risk areas, government efficiency and effectiveness, military readiness, and the 2020 Census.

A list of selected testimony topics from fiscal year 2019 is included in table 1.

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[1] https://www.gao.gov/products/GAO-20-1SP

Table 1. Selected GAO Fiscal Year 2019 Testimony Topics

Goal 1:	Address Current and Emerging Challenges to the Well-Being and Financial Security of the American People

- Protecting Privacy and Ensuring the Accuracy of Face Recognition Technology
- Re-evaluating the Nation's Retirement System
- Improving FEMA's Disaster Assistance for Older and Disabled Individuals
- Assessing the Effect of School Closures on Veterans Receiving Post 9/11 GI Bill
- Addressing Implementation Challenges for the Veterans Community Care Program
- Enhancing Federal Oversight of Consumer Internet Privacy
- Improving the Small Business Administration's Contracting Programs

- Providing Veterans with Timely Access to Health Care
- Improving the Appointment Process for EPA Advisory Committees
- Implementing Positive Train Control Will Require Deadline Extensions for Most Railroads
- Reducing Federal Financial Liability for Extreme Weather and Climate Events
- Assessing Federal Data on Restraint and Seclusion of Students in Public K-12 Educational Settings
- Strengthening Oversight of Consumer Reporting Agencies' Protection of Consumer Data
- Financing Needs for the Black Lung Benefits Program
- Improving the Public Service Loan Forgiveness Program

Goal 2:	Respond to Changing Security Threats and the Challenges of Global Interdependence

- Identifying and Reunifying Children Separated From Their Parents at the Border
- Rebuilding Air Force Readiness
- Accelerating Space Programs and Addressing Threats Pose Significant Challenges for DOD
- Observations on Confucius Institutes in the United States and U.S. Universities in China
- Addressing CBP's Challenges with Recruiting, Hiring, and Retaining Law Enforcement Personnel

- Reducing Risks to Army Modernization Efforts
- Improving FEMA's Emergency Management to Address Challenges and Future Risks
- Rebuilding Army Readiness
- Strengthening DHS Management
- Observations on F-35 and Air Force's Advanced Battle Management System
- Rebuilding Navy and Marine Readiness

Goal 3:	Help Transform the Federal Government to Address National Challenges

- Improving and Sustaining the Nation's Fiscal Health
- Implementing Strategies to Reduce the Tax Gap
- Addressing VA's IT Management Challenges
- Considering the Proposed Reorganization of OPM
- Strengthening Federal Agencies' IT Acquisitions, Operations, and Cybersecurity Efforts
- Mitigating Key Risks for the 2020 Census
- Addressing FEMA's Challenges With Contracts Used to Support Disaster Response and Recovery
- Using Acquisition Best Practices for IT to Improve Implementation of VA's Family Caregiver Program
- Preliminary Observations on Sexual Harassment in STEM Research

- Identifying and Reporting the Cost of VA's Electronic Health Care Records System
- Improving the Sustainability of Chemical Technologies
- Reducing Fragmentation, Overlap, and Duplication in Federal Programs
- Ensuring SBA's Export Promotion Grant Program Better Complies with Law and Helps States Fully Use Funds
- Inventorying Government-Wide Accounts with Spending Authority and Permanent Appropriations (Fiscal Years 1995-2015)
- Addressing VA's High-Risk Issues Will Require Sustained Leadership
- Improving Federal Recruiting and Hiring Efforts

Source: GAO-20-1SP | GAO-20-334SP

GAO Services Integral to Congressional Priorities

GAO's continued high performance is evidence of the critical role it plays in helping Congress and the American people better understand important issues. We issue hundreds of products annually in response to congressional requests and mandates that cover all aspects of the federal government's operations, including health care at the Department of Veterans Affairs (VA), defense acquisitions, border security, cybersecurity, and the Patient Protection and Affordable Care Act.

In May 2019, we issued our ninth annual report to Congress on federal programs, agencies, offices, and initiatives that have duplicative goals or activities, as well as opportunities to achieve greater efficiency and effectiveness that result in cost savings or enhanced revenue collection. (GAO-19-285SP).

Our 2019 report identified 98 new actions in 28 new areas (and 11 existing areas) that could reduce fragmentation, overlap, and duplication, or provide other cost savings and revenue enhancement opportunities across the federal government.

Significant progress has been made in addressing many of the 805 actions that we identified from 2011 to 2018 to reduce costs, increase revenues, and improve agency operations. As of March 2019, Congress and executive branch agencies had fully addressed 436 (54 percent) and partially addressed 185 actions (23 percent) of these 805 actions—yielding about $216 billion in financial benefits between 2010 and 2018, with $46 billion more projected in the future.

This work has also led to key other (non-financial) benefits, including (1) identifying and addressing skills gaps in mission critical occupations at the IRS, and (2) providing active duty service members, veterans, and their families with better care from improved management of DOD and VA health care programs.

Policymakers and the public can track the status of congressional and executive branch efforts to address the issues we have previously identified on GAO's Action Tracker, located on our website under the "Duplication and Cost Savings" collection, https://www.gao.gov/duplication/action_tracker/all areas.

GAO's High Risk Program

At the start of each new Congress, we issue a biennial update of our High Risk Report. This report focuses attention on government operations that are at high risk of fraud, waste, abuse, and mismanagement or need transformative change. Our 2019 edition offered solutions to 35 high risk programs with the potential to save billions of dollars, improve service to the public, and strengthen the performance and accountability of the U.S. government. We will issue our next update in early 2021.

Our 2019 high-risk work produced 163 reports, 44 testimonies, $170.8 billion in financial benefits, and 710 in other benefits.

Two areas made significant progress and we removed them from our High Risk List:

- DOD Supply Chain Management, based on DOD's progress on seven actions. Specifically, improvements in asset visibility and materiel distribution eliminated $82 million in costs within the supply chain through fiscal year 2019—better ensuring that war fighters receive the supplies they need, when they need them.

- Mitigating Gaps in Weather Satellite Data, based on NOAA's launch of a new satellite in 2017 that provides advanced weather data and forecasts and planned actions by DOD.

We also added two areas to the High Risk List since our 2017 update. In 2018, we added the Personnel Security Clearance Process, before our biennial update, because it faced significant challenges with (1) processing clearances in a timely manner, (2) measuring investigation quality, and (3) ensuring IT security. In 2019, we added VA Acquisition Management, given our finding that it faced seven contracting challenges—including outdated acquisition regulations and policies.

Our experience for more than 27 years has shown that the key elements needed to make progress in high risk areas are (1) congressional action, (2) high-level administration initiatives, and/or (3) agency efforts targeted to address the risk.

A complete list of these areas is shown in table 2 and details can be found at https://www.gao.gov/highrisk/overview.

Table 2. GAO's High Risk List as of September 2019

High Risk Area	Year Designated
Strengthening the Foundation for Efficiency and Effectiveness	
▪ Improving Federal Programs that Serve Tribes and Their Members	2017
▪ 2020 Decennial Census	2017
▪ U.S. Government Environmental Liabilities	2017
▪ Improving the Management of IT Acquisitions and Operations	2015
▪ Limiting the Federal Government's Fiscal Exposure by Better Managing Climate Change Risks	2013
▪ Management of Federal Oil and Gas Resources	2011
▪ Modernizing the U.S. Financial Regulatory System	2009
▪ Resolving the Federal Role in Housing Finance	2009
▪ USPS Financial Viability	2009
▪ Funding the Nation's Surface Transportation System	2007
▪ Managing Federal Real Property	2003
▪ Strategic Human Capital Management	2001
Transforming DOD Program Management	
▪ DOD Approach to Business Transformation	2005
▪ DOD Support Infrastructure Management	1997
▪ DOD Business Systems Modernization	1995
▪ DOD Financial Management	1995
▪ DOD Weapon Systems Acquisitions	1990
Ensuring Public Safety and Security	
▪ Government-wide Personnel Security Clearance Process	2018
▪ Protecting Public Health through Enhanced Oversight of Medical Products	2009
▪ Transforming EPA's Processes for Assessing and Controlling Toxic Chemicals	2009
▪ Ensuring the Effective Protection of Technologies Critical to U.S. Security Interests	2007
▪ Improving Federal Oversight of Food Safety	2007
▪ Strengthening Department of Homeland Security Management Functions	2003
▪ Ensuring the Cybersecurity of the Nation	1997

Table 2. GAO's High Risk List as of September 2019

High Risk Area	Year Designated
Managing Federal Contracting More Effectively	
▪ VA Acquisition Management (new)	2019
▪ DOD Contract Management	1992
▪ DOE's Contract Management for the National Nuclear Security Administration and the Office of Environmental Management	1990
▪ NASA Acquisition Management	1990
Assessing the Efficiency and Effectiveness of Tax Law Administration	
▪ Enforcement of Tax Laws	1990
Modernizing and Safeguarding Insurance and Benefit Programs	
▪ Managing Risks and Improving VA Health Care	2015
▪ National Flood Insurance Program	2006
▪ Improving and Modernizing Federal Disability Programs	2003
▪ Pension Benefit Guaranty Corporation Insurance Programs	2003
▪ Strengthening Medicaid Program Integrity	2003
▪ Medicare Program and Improper Payments	1990

Source: GAO-20-1SP | GAO 20-334SP

GAO Seeks to Increase Staff Capacity and Address Outdated IT Systems and Building Infrastructure

A talented, diverse, high-performing, and knowledgeable workforce is essential to fulfilling our mission to support Congress. As a knowledge-based organization, we must attract and retain the top talent in an increasingly competitive job market.

Through recruiting efforts and our intern program, we filled entry-level positions and addressed skill gaps by bringing on 352 new staff in fiscal year 2019. We used 3,161 full-time equivalent staff (FTE) in fiscal year 2019. In fiscal year 2020 and beyond, recruitment efforts will continue to focus on building entry-level capacity, addressing senior-level succession planning challenges, and continuing to bolster our intern program.

Our fiscal year 2021 budget request of $742.5 million will enable us to address mandatory inflationary costs and pay-related increases, make investments in information technology (IT) and building infrastructure, and make critical additions to our staff capacity. We expect to offset our costs by $36.3 million in receipts and reimbursements, primarily from program/financial audits and rental income.

Our talented workforce is our most valued asset in meeting our mission requirements. Our fiscal year 2021 request will allow us to increase our FTE level to our optimal staffing level of 3,250 FTEs. The funding requested will also support priority investments in our information technology (IT) and building infrastructure, security requirements, as well as address long deferred needs.

GAO's IT infrastructure serves as the backbone/foundation upon which all its work is produced. As such, this vital function must constantly be updated and improved.

In early fiscal year 2020, GAO rolled out a new updated virtual desktop infrastructure that greatly enables GAO's staff to perform its duties in a secure and robust environment.

Additional priorities for this fiscal year include the requirements development for a new Talent Management System to replace its more than30-year-old training system and its competency-based performance system. The new system will vastly improve the experience of our employees and at the same time improve the agency's efficiency by eliminating custom code and using commercial, off-the-shelf software. In fiscal year 2021, GAO will build off these requirements analyses to procure these important new systems that will truly modernize the agency's fundamental tools and establish a solid foundation for the coming years.

In addition to continued IT modernization efforts, GAO will begin addressing deferred maintenance at its headquarters building in fiscal years 2020 and 2021. This includes heating and air conditioning infrastructure and major electrical equipment that are original to our building and past their useful lives. These infrastructure modernization efforts will not only replace outdated systems, but also promise to increase efficiency and reduce operating costs going forward.

In addition to headquarters building improvements, GAO is scheduled to complete staff relocations in Los Angeles and Chicago from commercial buildings by fiscal year 2021. Since owning property can provide access to the buildings and building systems, foreign ownership of government-leased space can pose security risks that GAO cannot afford to take. GAO is requesting funding related to these office moves to ensure we can cover fixed costs related to moves and other expenses related to the office transitions.

Recent field office relocations and space consolidation efforts in the field at and at our headquarters building, combined with an agency-wide telework program, have saved GAO millions of dollars annually. These savings have been critical to preserving staff capacity—GAO's most important asset. As a significant proportion of our employees become retirement eligible, including almost 40 percent of senior executive staff and 23 percent of supervisory analysts, it will become increasingly important for GAO to both backfill critical leadership positions and maintain staff capacity.

A summary of our funding sources is shown in table 3.

Table 3: Fiscal Year 2019 – 2021 Summary of GAO Budget Authority (dollars in thousands)

Funding Source	Fiscal Year 2019 Actual		Fiscal Year 2020 Enacted		Fiscal Year 2021 Request	
	FTE	Amount	FTE	Amount	FTE	Amount
Salaries and Expenses Appropriation	3,161	$589,638	3,200	$630,000	3,250	$706,142
Offsetting receipts ᵃ		18,461		23,700		30,242
Center for Audit Excellence ᵇ		806		1,100		1,100
Reimbursements and supplemental funds ᶜ		28,121		23,521		4,979
Total Offsets		47,388		$48,321		36,321
Total budget authority	3,161	$637,026	3,200	$678,321	3,250	$742,463

Source: GAO. | GAO-20-334SP

ᵃ Includes receipts available primarily from the U.S. Army Corps of Engineers and the Department of Justice for rental of space in the GAO headquarters building; and reimbursement of GAO's costs incurred in conducting financial audits of the Federal Deposit Insurance Corporation, Internal Revenue Service, Schedule of Federal Debt, and Securities and Exchange Commission (SEC).

ᵇ Includes reimbursement of GAO's costs incurred by the Center for Audit Excellence to build institutional auditing capacity and promote good governance by providing training and assistance to qualified personnel and entities.

ᶜ Includes reimbursements of GAO's costs incurred in conducting mandated program and financial audits of the Federal Housing Finance Agency, Consumer Financial Protection Bureau, SEC, Troubled Asset Relief Program; operation of the Federal Accounting Standards Advisory Board; collection of bid protest system user fees; supplemental funds for disaster audits; and for fiscal year 2019, carryover of fiscal year 2018 two-year funds.

Good Accounting Obligation in Government Act Reporting

There are three recommendations from GAO's Office of the Inspector General (OIG) that have been open for more than one year, all related to OIG's July 17, 2018, report on GAO's information security and practices. The recommendations will be implemented in FY 2020.

Recommendation

Document and implement a process to evaluate current and future enterprise IT investment portfolio assets, including risks, and ensure alignment with GAO's IT Strategy.

Status

GAO has updated its Enterprise Risk Management Program Plan as well as the IT Strategic Investment Planning (ISIP) Tracking Mechanism (Excel Workbook) to include risk assessments for on-going and planned initiatives. The risk assessments will be completed in February 2020.

Recommendation

Document plans, policies, and procedures for identifying, prioritizing, and mitigating operational risk related to establishing full failover capabilities at the Alternate Computing Facility (ACF) in the event of a disaster and preparing for end-of-support upgrades for Windows 7.

Status

GAO continues to actively work on contingency efforts as part of a larger effort

to modernize our infrastructure, which includes the continued deployment of the agency's virtual desktop infrastructure (VDI) 2.0 upgrade and the migration from the Windows 7 to the Windows 10 operating system, including transitioning the primary data center from the GAO HQ. The Windows 7 migration will be completed in February 2020, and the full failover capability in September 2020.

Recommendation

Document and implement a process to identify and track hardware and software interdependencies for GAO's system inventory including vendor support data, such as end-of-life or end-of-support dates.

Status

GAO has developed a hardware and software inventory and has established a process for tracking technology to include end-of-life or end-of-support technology. As such, GAO will be reviewing updated and potentially new artifacts and evidence with stakeholders and will then deliver the results to the OIG in February 2020.

The Strategic Plan Illustrates the Wide Array of Issues That GAO Covers

GAO's strategic plan for fiscal years 2018-2023[2] reflects the wide array of national and international issues that we cover in our mission to support Congress. Our strategic plan is based on a four-tiered hierarchy—four strategic goals (the highest tier),

followed by strategic objectives, performance goals, and key efforts.

Each strategic goal is comprised of strategic objectives, for which there are specific strategies taking the form of performance goals (each of which has a set of key efforts).

GAO conducts specific engagements as a result of requests from congressional committees and mandates written into legislation, resolutions, and committee reports. In fiscal year 2019, 96 percent of our engagement resources were devoted to work requested or mandated by Congress. The remaining 4 percent of engagement resources were devoted to work initiated under the Comptroller General's authority. Much of the work initiated under the Comptroller General's authority addressed various challenges that are of broad-based interest to Congress.

GAO's work helps support congressional decision-making. Our review of agencies' budget requests and government programs and operations identifies programs that are at high risk for fraud, waste, abuse, and mismanagement.

To fulfill our mission, we organize and manage our resources to support four broad strategic goals. Our audit, evaluation, and investigative work is primarily aligned under the first three strategic goals; our internal management work is under the fourth. (See fig. 1, following the list of goals, which depicts GAO's strategic planning hierarchy.)

The list of our four strategic goals and the related strategic objectives follows:

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[2]The complete set of GAO's strategic planning and performance and accountability reports is available online: http://www.gao.gov/sp.html.

Goal 1: *Address Current and Emerging Challenges to the Well-Being and Financial Security of the American People*

- Financing and Programs to Serve the Health Needs of an Aging and Diverse Population

- Lifelong Learning to Enhance U.S. Competitiveness

- Benefits and Protections for Workers, Families, and Children

- Supporting the Financial Security and Well-Being of an Aging Population

- A Responsive, Fair, and Effective System of Justice

- Housing Finance and Viable Communities

- A Stable Financial System and Sufficient Consumer Protection

- Responsible Stewardship of Natural Resources and the Environment

- A Viable, Safe, Secure, and Accessible National Physical Infrastructure

Goal 2: *Respond to Changing Security Threats and the Challenges of Global Interdependence*

- Protect and Save the Homeland from Threats and Disasters

- Effectively and Efficiently Utilize Resources for Military Capabilities and Readiness

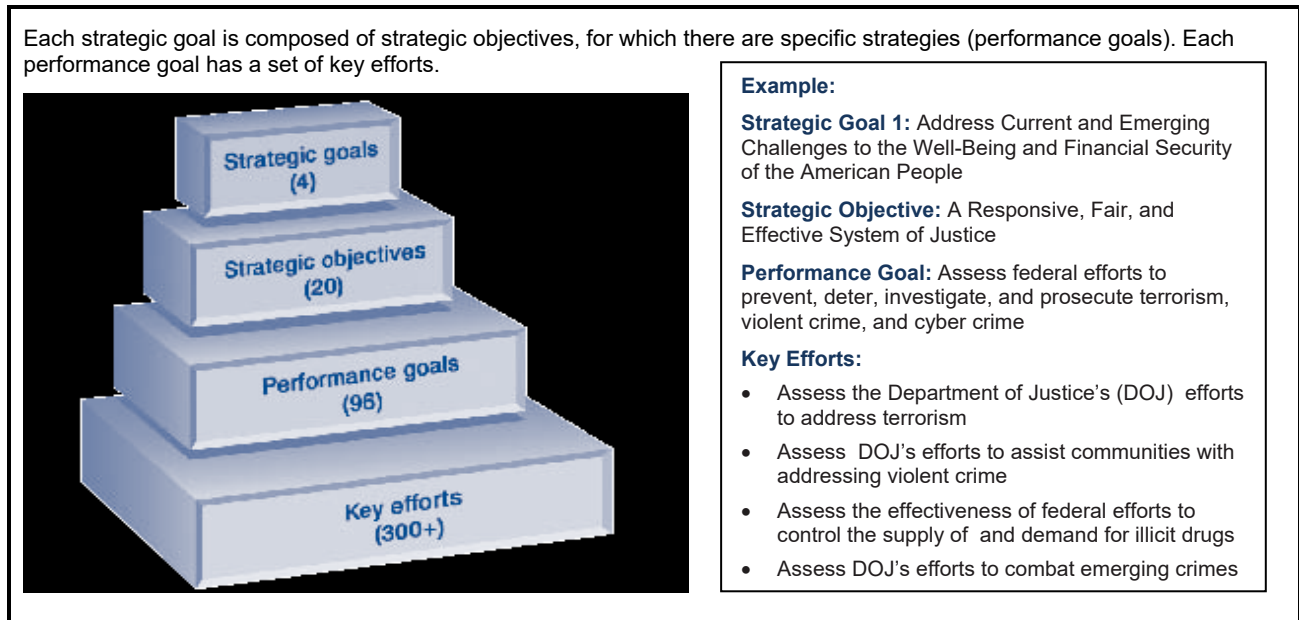- Advance and Protect U.S. Foreign Policy Interests and International Economic Interests

Goal 3: *Help Transform the Federal Government to Address National Challenges*

- Analyze the Government's Fiscal Condition and Opportunities to Strengthen Approaches to Address the Current and Projected Fiscal Gaps

- Support Government Accountability by Identifying Fraud, Waste, and Abuse, and Needed Improvements in Internal Controls

- Support Congressional Oversight of Cross-Cutting Issues and Major Management Challenges and Program Risks

- Establish and Maintain Government Auditing Standards and Standards for Internal Control in the Federal Government

Goal 4: *Maximize the Value of GAO by Enabling Quality, Timely Service to Congress, and Being a Leading Practices Federal Agency*

- Improve Efficiency and Effectiveness in Performing GAO's Mission and Delivering Quality Products and Services to Congress and the American People

- Maintain and Enhance a Diverse Workforce and Inclusive Work Environment through Strategically Targeted Recruiting, Hiring, Development, Reward, and Retention Programs

- Expand Networks, Collaborations, and Partnerships That Promote Professional Standards and Enhance GAO's Knowledge, Agility, and Response Time

- Be a Responsible Steward of GAO's Human, Information, Fiscal, Technological, and Physical Resources

Figure 1: GAO's Strategic Planning Hierarchy

Each strategic goal is composed of strategic objectives, for which there are specific strategies (performance goals). Each performance goal has a set of key efforts.

Example:

Strategic Goal 1: Address Current and Emerging Challenges to the Well-Being and Financial Security of the American People

Strategic Objective: A Responsive, Fair, and Effective System of Justice

Performance Goal: Assess federal efforts to prevent, deter, investigate, and prosecute terrorism, violent crime, and cyber crime

Key Efforts:

- Assess the Department of Justice's (DOJ) efforts to address terrorism
- Assess DOJ's efforts to assist communities with addressing violent crime
- Assess the effectiveness of federal efforts to control the supply of and demand for illicit drugs
- Assess DOJ's efforts to combat emerging crimes

Source: GAO-20-1SP | GAO-20-334SP

To track progress on our performance goals, we collect data on results, client engagement, human capital, and internal operations (see table 4).

Table 4: GAO Agency-Wide Summary of Annual Measures and Targets, 2016-2021

Performance measure	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Target	2021 Target
Results						
Financial benefits *(dollars in billions)*	$63.4	$73.9	$75.1	$214.7	$50.0	$50.0
Other benefits	1,234	1,280	1,294	1,418	1,200	1,200
Past recommendations implemented[a]	73%	76%	77%	77%	80%	80%
New products with recommendations[a]	68%	63%	64%	64%	60%	60%
Client						
Testimonies[b]	119	99	98	97	120	120
Timeliness	94%	96%	97%	95%	90%	90%
People						
New hire rate	81%	83%	85%	89%	80%	80%
Retention rate						
With retirements	93%	94%	94%	94%	92%	92%
Without retirements	96%	97%	97%	96%	96%	96%
Staff development	83%	84%	83%	85%	80%	80%
Staff utilization	79%	80%	78%	78%	76%	76%
Effective leadership by supervisors	85%	84%	85%	84%	82%	82%
Organizational climate	81%	83%	81%	81%	76%	76%
Internal operations [c,d]						
Help to get job done	N/A	84%	85%	82%	80%	80%
Quality of work life	N/A	82%	82%	82%	80%	80%
IT tools [d]	N/A	74%	73%	56%	80%	80%

Source: GAO-20-1SP | GAO-20-334SP

[a] In 2015, we modified our methodology for past recommendations implemented and new products with recommendations to exclude Matters for Congressional Consideration.

[b] In 2016, we modified our methodology for counting testimonies to include hearings where two separate statements are delivered on different aspects of GAO's work

[c] The targets for all three categories in 2016 were 80 percent.

[d] We conducted the survey for these measures on a calendar year basis in 2016, and, therefore, do not have fiscal year-end results to report—denoted by N/A. For fiscal years 2017-2019, the survey was conducted on a fiscal year basis.

Budgetary Resources by Goal

Table 5 provides an overview of how our human capital and budgetary resources are allocated among the strategic goals for fiscal years 2018–2021.

Table 5: GAO Strategic Goal Resource Allocation, Fiscal Years 2018-2021 (dollars in millions)

Strategic Goal	Fiscal Year 2018 Actual		Fiscal Year 2019 Actual		Fiscal Year 2020 Estimated		Fiscal Year 2021 Request	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Goal 1 Address current and emerging challenges to the well-being and financial security of the American people	1,145	$225	1,161	$224	1,176	$241	1,194	$270
Goal 2 Respond to changing security threats and the challenges of global interdependence	811	152	910	171	922	184	936	207
Goal 3 Help transform the federal government to address national challenges	756	174	776	169	785	177	798	187
Goal 4 Maximize the value of GAO by enabling quality, timely service to Congress and being a leading practices federal agency	63	15	70	14	71	15	72	17
Direct congressional support[a]	240	38	243	60	246	62	250	61
Total budgetary resources	**3,015**	**$604**	**3,161**	**$637**	**3,200**	**$678**	**3,250**	**$742**

Source: GAO. | GAO-20-334SP

[a] In fiscal year 2012, a new cost category was added to the budget request to present resources that directly support Congress and that represent GAO's fulfillment of its statutory responsibilities that were not engagement specific. Examples of this work include General Counsel statutory procurement activities, follow-up on the status of GAO recommendations, and the Federal Accounting Standards Advisory Board activities. Previously, this work was not separately disclosed but instead was allocated to the other cost categories.

Performance Plans by Strategic Goal

The following sections provide more detailed information on our performance results, strategic objectives, and plans for each of the four strategic goals. These objectives, along with the performance goals and key efforts that support them, are discussed fully in our strategic plan: http://www.gao.gov/about/stratplanning.html

For Goals 1, 2, and 3—the external goals—GAO presents performance results for the three annual measures assessed at the goal level.

Goal 1

GAO's first strategic goal upholds our mission to support Congress in carrying out its constitutional responsibilities by focusing

on work that helps *address the current and emerging challenges affecting the well-being and financial security of the American people.*

> ***Primary GAO Teams Contributing to Goal 1***
> Education, Workforce, and Income Security
> Financial Markets and Community Investment
> Health Care
> Homeland Security and Justice
> Natural Resources and Environment
> Physical Infrastructure
>
> ***Supporting GAO Teams***
> Applied Research and Methods
> Financial Management and Assurance
> General Counsel
> Information Technology and Cybersecurity
>
> Source: GAO-20-1SP | GAO-20-334SP

Table 6 presents selected benefits attributable to Goal 1 in fiscal year 2019.

Table 6: Selected GAO Goal 1 Benefits in Fiscal Year 2019	
Financial benefits	• Prompted the Department of Health and Human Services (HHS) to revise its Budget Neutrality Policy and spending limits for Medicaid demonstration projects ($26.7 billion)
	• Identified ways to better estimate government costs of federal student loans in Income-Driven Repayment plans ($24.2 billion)
	• Helped the Department of Housing and Urban Development (HUD) lower its losses on foreclosed properties ($797.7 million)
Other benefits	• Contributed to congressional action establishing grant program for schools to test for and remediate lead in drinking water
	• Prompted Congress to improve school stability for children in foster care by requiring education agencies to provide and fund transportation to keep them in their original school
	• Prompted the Securities and Exchange Commission (SEC) to implement a training plan which will help the agency recruit, develop, and retain specialists
	• Contributed to improving safety and security plans at Job Corps centers
Testimonies	• Assessing fiscal challenges facing the nation's retirement system and how retirement is financed
	• Reviewing federal data and resources on restraint and seclusion used in K-12 public schools
	• Changing the legal framework to address gaps in consumer privacy
	• Reducing federal financial liability for extreme weather and climate events

Source: GAO-20-1SP | GAO-20-334SP

A summary of GAO's Goal 1 performance results and targets is shown in table.7.

Table 7: GAO's Strategic Goal 1's Annual Performance Results, 2016-19, and Targets, 2020-2021 *(dollars in billions)*

Performance measures	2016 Actual[a]	2017 Actual	2018 Actual[b]	2019 Actual	2020 Target	2021 Target
Financial benefits	$19.6	$22.4	$52.5	$60.6	$28.5	$28.5
Program and operational benefits	284	263	262	245	235	235
Testimonies	38	48	42	43	47	47

Source: GAO-20-1SP | GAO-20-334SP

[a] We received some unexpectedly large financial benefits in fiscal years 2015 and 2017. We did expect this level of results in fiscal year 2018.

[b] Our fiscal year 2018 targets for two of our three performance measures differ from those we reported in our fiscal year 2018 performance plan in July 2017. Specifically, we increased our other benefits target from 241 to 246 and decreased the testimony target from 54 to 48.

Table 8 provides examples of work that GAO plans to conduct during fiscal years 2020 and 2021 under Goal 1.

Table 8: Examples of GAO's Planned Work Under Goal 1 for Fiscal Years 2020 and 2021

Financial Security

- Examine trends in debt held by older Americans

- Assessing digital innovations in the financial system, including the commercial use of facial recognition technology and potential implications of cryptocurrency and distributed ledger technology for payments, supervision, regulation, and financial stability

Social Programs

- Evaluate federal support for disaster preparedness and recovery in K-12 schools

- Examine how the Indian Health Service addresses poor performance and misconduct of health care providers

- Review federal efforts to assist homeless veterans and other vulnerable populations

- Examine Farm Program Payments for Crop Insurance, Commodities, Conservation, Disaster Relief, and Trade Aid

Effective Systems

- Review federal investments and technology in aviation, specifically NEXTGEN and unmanned aircraft systems

- Assess federal oversight of surface transportation safety, including Positive Train Control and pipelines

- Assess federal efforts to help ensure the safety of drugs manufactured in other countries, including efforts to inspect foreign drug manufacturing establishments

Source: GAO-20-1SP | GAO-20-334SP

Goal 2

Our second strategic goal focuses on helping Congress and the federal government in *responding to changing security threats and the challenges of global interdependence.* The federal government is working to promote foreign policy goals, sound trade policies, and other strategies to advance the interests of the United States and our allies. The federal government is also working to balance national security demands overseas and at home with an evolving national security environment.

Table 9 presents selected Goal 2 benefits in fiscal year 2019.

Primary GAO Teams Contributing to Goal 2
Contracting and National Security Acquisitions
Defense Capabilities and Management
Homeland Security and Justice
International Affairs and Trade

Supporting GAO Teams
Applied Research and Methods
Financial Management and Assurance
Financial Markets and Community Investment
General Counsel
Information Technology and Cybersecurity
Natural Resources and Environment

Source: GAO-20-1SP | GAO-20-334SP

Table 9: Selected GAO Goal 2 Benefits in Fiscal Year 2019	
Financial benefits	• Contributed to a significant reduction in costs in the Department of Defense's (DOD's) procurement costs for weapon systems acquisitions ($136.1 billion)
	• Contributed to Congress's reduction in several State Department budget accounts ($1.5 billion)
	• Identified reductions to DOD's operation and maintenance budget due to excess balances ($1.1 billion)
Other benefits	• Contributed to actions taken by DOD to strengthen oversight and address underlying problems within the Global Positioning System Next Generation Operational Control System Program
	• Influenced the U.S. Coast Guard to strengthen oversight and better articulate and mitigate schedule and design risks of the Polar Security Program
	• Prompted a change in the Federal Acquisition Regulations to more completely define recruiting fees
	• Identified long-term emerging threats against the United States
Testimonies	• Examining the progress and challenges in the Armed Forces personnel, training, and equipment readiness
	• Providing preliminary observations of the 2019 National Drug Control Strategy
	• Examining efforts to identify and reunite children separated from their parents at the border

Source: GAO-20-1SP | GAO-20-334SP

A summary of GAO's Goal 2 performance results and targets is shown in table.10.

Table 10: GAO's Strategic Goal 2's Annual Performance Results, 2016-19, and Targets, 2020-2021 *(dollars in billions)*						
Performance measures	**2016 Actual**	**2017 Actual**[a]	**2018 Actual**[b]	**2019 Actual**	**2020 Target**	**2021 Target**
Financial benefits	$13.0	$46.5	$10.5	$147.4	$12.0	$12.0
Program and operational benefits	502	500	517	682	362	362
Testimonies	43	21	26	29	28	28

Source: GAO-20-1SP | GAO-20-334SP

[a] In fiscal year 2017, we achieved one unexpectedly large financial benefit. We did not expect this level of results in fiscal year 2018.

[b] Our fiscal year 2018 targets for two of our three performance measures differ from those we reported in our fiscal year 2018 performance plan in July 2017. Specifically, we increased the other benefits target from 334 to 345 and decreased the testimonies target from 32 to 31.

Table 11 provides an example of work GAO plans to conduct during fiscal years 2020 and 2021 under Goal 2.

Table 11: Examples of GAO's Planned Work Under Goal 2 for Fiscal Years 2020 and 2021

Defense Acquisitions

- Assess how well military depots are executing planned work to repair major weapon systems
- Examine the Army's near- and long-term weapon system modernization efforts
- Assess the Army's modernization efforts, including new ground combat vehicles and broader efforts to use non-traditional acquisition approaches

Foreign Operations

- Evaluate U.S. efforts in Mexico under the Merida Initiative, a security and rule-of-law partnership to address drug trafficking and crime, to combat transnational crime and its consequences
- Examine the impact of Confucius Institutes in the United States and U.S. Universities in China
- Evaluate the DHS implementation of U.S. immigration laws in the Commonwealth of the Northern Mariana Islands

Other Global Threats

- Examine the U.S. government's efforts to develop hypersonic weapon capabilities and the actions being taken to mitigate any risks these efforts face
- Assess DOD's cyber posture for weapons in development and the cybersecurity preparedness of the agency's weapons contractors
- Assess federal efforts to detect and prevent money laundering and terrorist financing, including in trade and real estate markets

Source: GAO-20-1SP | GAO-20-334SP

Goal 3

Our third strategic goal is to *help transform the federal government to address national challenges* by focusing on the collaborative and integrated elements needed for the federal government to achieve results. Work under this goal includes assessing the government's fiscal position and options for closing the gap, as well as identifying management challenges; program risks; and fraud, waste, and abuse.

Table 12 presents selected benefits attributable to Goal 3 in fiscal year 2019.

Primary GAO Teams Contributing to Goal 3
Applied Research and Methods
Financial Management and Assurance
Forensic Audits and Investigative Service
Information Technology and Cybersecurity
Science, Technology Assessment, and Analytics
Strategic Issues
Supporting GAO Teams
Contracting and National Security Acquisitions
General Counsel
Natural Resources and Environment
Source: GAO-20-1SP	GAO-20-334SP

Table 12: Selected GAO Goal 3 Benefits in Fiscal Year 2019	
Financial benefits	• Helped prevent IRS from issuing invalid tax refunds ($900.2 million)
	• Prompted the Centers for Medicare & Medicaid Services (CMS) to make changes to its Fraud Prevention System ($471 million)
	• Recommended changes to the Census Bureau's Key Decennial Program ($354 million)
Other benefits	• Influenced NASA's decision to no longer dual-hat individuals to manage technical and safety aspects within Exploration Systems Development while also serving as independent oversight of those same areas
	• Prompted the VA to improve its oversight of acquisitions through the hiring of a permanent Chief Acquisition Officer and clarifying outdated and incomplete policies
	• Improved Department of Homeland Security efforts to identify and address bio-forensics capability gaps
	• Strengthened initiatives to help transfer technologies developed with federal research funding to the private sector for commercialization
Testimonies	• Reducing risks in the Coast Guard's multi-billion dollar heavy polar icebreaker acquisition program
	• Improving the accuracy of the 2020 Census by addressing key risks in the enumeration process
	• Improving federal agencies acquisition, operations, and cybersecurity efforts
	• Improving the VA's support of veterans by addressing critical IT management challenges

Source: GAO-20-1SP | GAO-20-334SP

A summary of GAO's Goal 3 performance results and targets is shown in table 13.

Table 13: GAO's Strategic Goal 3's Annual Performance Results, 2016-19, and Targets, 2020-2021 *(dollars in billions)*						
Performance measures	**2016 Actual**	**2017 Actual**	**2018 Actual**	**2019 Actual[b]**	**2020 Target**	**2021 Target**
Financial benefits[a]	$30.8	$5.0	$12.1	$6.7	$3.2	$3.2
Program and operational benefits	448	517	515	491	398	398
Testimonies	37	29	28	23	24	24

Source: GAO-20-1SP | GAO-20-334SP

[a] Financial benefits for Goals 1 through 3 do not sum to the total agency-wide target for 2019 as we have left a portion of the financial benefits target unassigned. Experience leads us to believe that we can meet the agency-wide target but we cannot always accurately predict under which goals. [b] Our fiscal year 2019 targets for two of our three performance measures differ from those we reported in our fiscal year 2019 performance plan in May 2018, based on revised estimates from mission teams. Specifically, we increased other benefits from 410 to 411 and testimonies from 23 to 25.

Table 14 provides an example of work that GAO plans to conduct during fiscal years 2020 and 2021 under Goal 3.

Table 14: Examples of GAO's Planned Work under Goal 3

Management Challenges/Risks

- Identify key practices leading companies use to manage their contracting organizations and the extent to which these practices can be adopted by the federal government
- Assess the costs, schedule, and technical performance of NASA's efforts in developing systems to extend human space exploration beyond low-Earth orbit and return to the moon
- Monitor and report on high-risk federal programs and operations that are vulnerable to fraud, waste, abuse, and mismanagement or are most in need of broad reform

Accountability

- Report on the extent and nature of fraud in the U.S. federal government, and assess fraud risk management activities related to Department of Defense and Department of Energy contracting practices
- Evaluate agencies' effectiveness in carrying out major system acquisitions, integration, and operations
- Evaluate federal agencies' implementation of OMB's category management initiative, including the benefits realized and challenges encounter

Fiscal Condition of the Government

- Examine options for budget controls to help address the nation's long-term fiscal challenges
- Assess the impact of the Tax Cuts and Jobs Act

Technology Assessments

- Assess federal efforts to implement IT reforms such as cloud computing, data center optimization, and IT portfolio management

Source: GAO-20-1SP | GAO-20-334P

Goal 4

Our fourth goal is to *maximize the value of GAO by enabling quality, timely service to Congress, and being a leading practices federal agency* through an internal focus on improving efficiency and effectiveness in performing work, maintaining and enhancing a diverse workforce, expanding collaboration to promote professional standards, and being a responsible steward of resources.

Table 15 presents selected accomplishments attributable to GAO's Goal 4 in fiscal year 2019.

Lead GAO Team for Goal 4
Chief Administrative Officer (CAO/CFO)
Primary GAO Teams Contributing to Goal 4
Field Operations
Financial Management and Business Operations
Human Capital
Information Systems and Technology Services
Infrastructure Operations
Learning Center
Professional Development Program
Supporting GAO Teams
Applied Research and Methods
Audit Policy and Quality Assurance
Congressional Relations
General Counsel
Opportunity and Inclusiveness
Public Affairs
Strategic Planning and External Liaison

Source: GAO-20-1SP | GAO-20-334SP

Table 15: GAO's Selected Goal 4 Accomplishments in Fiscal Year 2019

Empowering GAO's workforce to excel through strategic talent management	• Hired 352 permanent employees and 222 paid interns, exceeding our target of 3,150 full-time equivalent (FTE) employees with 3,161 FTE • Performed a 5-year assessment of our performance appraisal system to ensure performance management principles are being met as efficiently and effectively as possible • Issued our Diversity, Equity, and Inclusion Strategic Implementation Plan, which identifies priority areas for future efforts and includes performance measures to assess these efforts
Streamlining GAO's processes to deliver quality products and promote knowledge sharing	• Created the Science, Technology Assessment, and Analytics (STAA) team to consolidate like-functions and build GAO's computing capacity • Redesigned Watchdog—our website for members of Congress and their staffs—to improve usability and better acquaint new members with our services • Our Center for Strategic Foresight held an expert meeting to examine the policy questions around emerging issues related to deep fakes and national and international activities in space
Providing modern integrated tools and systems in a secure environment	• Began the agency-wide rollout of the Virtual Desktop Initiative (VDI) 2.0—to include Windows 10, Skype, and Office 2016—which provides much-needed new infrastructure equipment, resulting in increased processing speed and additional memory • Upgraded FraudNet—our public-facing eFile portal used to submit allegations of fraud, waste, and abuse in federal programs—to allow for improved monitoring of case progression and performance • Made key updates to our online security clearance system to enhance our ability to efficiently perform security clearance reviews of our employees

Source: GAO-20-1SP | GAO 20-334SP

Table 16 provides an example of work that GAO plans to conduct during fiscal years 2020 and 2021 under Goal 4.

Table 16: GAO's Planned Work under Goal 4

Strategic Talent Management

- Continue to identify, attract, and retain a high quality workforce and achieve 3,200 full-time equivalents (FTE) in 2020

- Conduct learning needs assessments for our analyst and management staff to expand our capacity as a learning organization and enhance leadership knowledge, performance, and accountability

- Identify strategies to leverage technology to enhance workforce connectedness in a virtual work environment

Streamlined Process and Knowledge Sharing

- Procure and begin rollout of a new Enterprise Content Management system to improve our ability to capture, manage, store, and preserve our electronic content and documents

- Retire several outdated legacy tools with a Talent Management solution to provide managers and staff with a comprehensive suite of online tools to manage learning and performance

- Continue to enhance our analytics capabilities for both ongoing improvements to operational efficiencies and to support our mission-driven audit responsibilities

Integrated Tools and Systems

- Continue to evaluate the migration to cloud-based services, streamline our technology footprint, and position ourselves for a more predictable operating expense budget

- Take advantage of centralized and cloud solutions that provide services to GAO, where appropriate

- Continue to identify more efficient and secure ways to host our computing environment from headquarters to an offsite environment

- Complete efforts to relocate field office staff from commercial to government-owned buildings

- Prioritize deferred maintenance at the GAO headquarters building, including heating and air conditioning infrastructure and major electrical equipment that are original to the building and past useful life

Source: GAO-20-1SP | GAO-20-334SP

Management Challenges

The Comptroller General, along with his Executive Committee, and other senior executives identify management challenges through the agency's risk management, strategic planning, internal controls execution, and budgetary processes. We monitor our progress in addressing these challenges through our annual performance and accountability process, and ask our IG each year to comment on management's assessment of these challenges. For fiscal year 2019, we focused management attention on the following three challenges, which are summarized below:

- managing a quality workforce;

- improving the efficiency of our engagements; and

- ensuring the risk to GAO's IT services is effectively managed.

Challenge: Managing a Quality Workforce

More than 80 percent of GAO's budget goes toward its people; as a result, it is critical that we hire the right people, provide them with the right training, and retain them. GAO must maintain a skilled, engaged, and committed workforce in order to fulfill its mission.

Acquire talent: The complex work performed by GAO requires an agile and diverse mix of talent—for both our analyst cohort and the operations staff who support them—equipped with critical skills that align with the evolving strategic workforce needs of the agency to optimally deliver GAO's mission. The current job market, with its record low levels of unemployment, particularly in the Washington, DC, metropolitan area, makes attracting quality talent with the necessary skills a top challenge. To address this challenge, we honed our recruiting efforts to further focus on colleges and universities with programs that are commensurate with the

skills our analysts need to succeed; continued to foster and leverage long-standing relationships with higher education officials through a variety of ongoing partnerships; and identified new ways of attracting diverse candidates.

Retain an expert, seasoned workforce: Hiring people with the right skills is just the first step; retaining them is the next challenge. While our attrition rate has remained steady in recent years, we are mindful that the competitive job market and economy are constant challenges for retention. Retaining our people requires that we nurture and sustain employees throughout their careers—as professionals and as people. We support a culture of work-life balance and professional growth through our robust telework program, flexible work schedules, our student loan repayment program, and an annual analyst promotion cycle. In addition to our continued focus on providing professional education and developmental opportunities to employees at all stages of their careers, both virtually and in the classroom, we recognize the importance of front-line supervisors in creating, maintaining, and retaining an engaged, productive workforce. Our supervisors receive ongoing training on such topics as developing, motivating, and empowering staff; having constructive performance conversations; connecting teams at a distance; and more.

Manage and engage a remote workforce: Nearly all GAO employees participate in some form of telework. Leading and sustaining GAO's virtual workforce requires being aware of the implications of having a virtual environment and ensuring our mission is being fulfilled, while also being intentional about communication and engagement. While we continually monitor adherence to established telework program requirements and have implemented significant internal control measures to ensure telework eligibility is met and participation is in accordance with the Telework Enhancement Act of 2010, telework is not without its challenges. Based on our first annual telework survey in fiscal

year 2019 that gathered employees' opinions and experiences about working in a telework environment, we know that while employees are overwhelmingly positive about telework as a program, challenges with technology are prevalent. To address these concerns, as well as a recommendation from a 2014 telework evaluation on collaboration tools, we are in the process of deploying a number of IT initiatives to improve the telework experience, including consolidating our communications tools via a Unified Communications Tool (UCT). UCT implementation is interdependent on the synchronized rollout of several major IT initiatives, all in the pipeline for this fall and winter. From a programmatic oversight perspective, an Executive Development Team examined and made recommendations on potential indicators and procedures we could use to assess the impact of telework on product quality and collaboration.

Continually sustain an inclusive work environment: We are committed to creating and maintaining an organization where every employee feels valued, respected, treated fairly, and is given opportunities to enrich the work of GAO through their unique skills, talents, and life experiences. While GAO is a recognized leader for its support of diversity and inclusion (D&I), we continue to recognize D&I as a challenge due to the ever-changing landscape of D&I issues; the need for agile response to changing conversations and language surrounding D&I; and our commitment to constant vigilance, care, and attention to fostering an inclusive work environment, regardless of historic and recent successes. Following the launch of our people values in 2017, in September 2019, we issued our Diversity, Equity, and Inclusion (DE&I) Strategic Implementation Plan which identifies priority areas of focus for our future DE&I efforts that align with our Strategic Plan Performance Goal 4 and Equal Opportunity Policy. Priority areas include proactively broadening the outreach of our diversity recruitment efforts; developing and offering additional DE&I learning opportunities for all employees with an enhanced emphasis on our operations support employees; increasing

participation of people of color in our formal mentoring program; and ensuring equitable opportunities for advancing and retaining a cadre of diverse employees eligible for opportunities at all organizational levels. Lastly, it includes performance measures that will allow us to assess our efforts to nurture a supportive and fair work environment.

Challenge: Improving the Efficiency of Our Engagements

Improving the efficiency of conducting and delivering the results of our analyses—the core of GAO's work—continues to be a challenge. This work depends on processes that ensure we are in compliance with professional standards and appropriate management oversight, but it is difficult to balance completing the necessary administrative steps with the desire to maximize the time spent conducting our core work. In addition, every aspect of our work is dependent on a suite of IT systems that are in continuous need of modernization or replacement, and it is an ongoing challenge to prioritize competing demands for resources. We are beginning an evaluation of the updates to our engagement process that we made in July 2015, to determine how well we met our goals and whether further modifications might be necessary. These engagement process updates, together with our current efforts to integrate project management techniques into the process, will deliver efficiencies in our staff days and engagement durations to ensure we meet our client needs in a timely and effective manner.

In the area of technology, we continue to update the systems relevant to audit engagements—this year focusing on several systems that support GAO case management needs. These updates streamlined user interfaces and integrated the systems with our engagement management system, eliminating duplicate data entry, reducing errors, and allowing us to continue to modernize and decommission outdated legacy systems.

We are also conducting the second phase of pilot testing a new system that will facilitate our ability to easily generate our products in a web-based format that our clients and the public can access on any device, including handheld mobile devices. We have successfully used this system to publish multiple products during the pilot, and plan to use it to publish the majority of unclassified reports beginning in fiscal year 2020. Subsequent releases are envisioned to enable additional efficiencies in fact checking and publishing processes. In addition, with the increase in dedicated funding we received in fiscal years 2018-19, we have made progress in replacing outdated systems with modern, integrated solutions. In particular, we are in the early phases of replacing our content management system with a new system that will improve efficiency in saving and retrieving content, finding and associating like content, and eventually automating manual and cumbersome workflows. Successful implementation of efficiency projects, technology updates, and new IT systems requires a disciplined approach to manage, plan, and execute work, as well as the careful application of change management principles. Challenges remain in balancing these disciplines to ensure the success of these initiatives.

Challenge: Ensuring the Risk to GAO's Information Technology Services is Effectively Managed

Given escalating and emerging threats from around the globe and the steady advances in the sophistication and the destructiveness of attack technology, ensuring the confidentiality, integrity, and availability of our IT services will continue to be a management challenge for GAO and for all government and private sector entities for the foreseeable future. To monitor, detect, and respond to inappropriate access to computer resources, we have established a layered approach to providing reliable information technology services, including the use of security building blocks for basic authentication and access

controls. As threats continue to evolve, we continue to pursue advanced technologies to protect our information and information systems.

GAO manages risk to IT services through a variety of mechanisms. At the top of the organization, we have created a Risk Management Committee, co-chaired by our Chief Operating Officer and Chief Administrative Officer/Chief Financial Officer, who also serve as Chief Risk Officers. This committee oversees GAO's enterprise risk management program to better manage enterprise risk activities, ensuring that we can appropriately mitigate risks and achieve our strategic and operational goals and objectives.

Our information systems and security program are reviewed annually by focused assessments to validate the confidentiality, integrity, and availability of its operating environment by identifying risks that have a potential to limit our achievement of IT strategic and operational goals and objectives if not managed effectively. Providing a stable IT infrastructure is a key component of GAO's risk profile, which we use to manage current and proposed projects and actions to mitigate the impact of identified risks.

Providing "defense-in-depth" secure technological solutions to users across all of GAO continues to be a challenge, as it is for every federal agency. GAO continually works to provide highly scalable systems on a modern technology platform in an ever-changing environment while also working to ensure the agency's systems are secure from threats. Maintaining hardware and software on our own network has inherent costs and risks. To address the challenges of such ownership and maintenance, we have recently embraced cloud-based technology solutions for key business processes and continue to develop systems and processes to enable GAO's work in the cloud in a secure manner. As such, we continue to place a high value on protecting our assets, data, and systems, while providing a robust computing

capability to meet our business needs. GAO continues to standardize on the use of a virtual desktop infrastructure and other cloud-based infrastructures to improve performance across the enterprise and reduce risk from security threats and operational availability. Finally, we have targeted additional cloud services that will greatly improve employee communication, collaboration, and efficiency. GAO is looking to expand its use of cloud opportunities to transform IT services, increase access of a mobile workforce, and improve our availability of services. During these planned transitions, maintaining effective continuity of services is a critical component of our planning effort. Providing the full range of agency-level functions and requirements within a tight budget environment is a challenge GAO works every day to meet.

Mitigating External Factors

While GAO's fiscal year 2019 appropriation allowed the agency to invest in IT and building facility projects, and begin to increase staffing, several external factors exist that could affect our performance and progress toward our goals. These include:

- shifts in congressional interest;

- modifications or repeals of outdated statutory requirements;

- challenges in hiring desired expertise; and

- access to agency information.

Demand for our work is very high as demonstrated by the 671 congressional requests and new mandates in fiscal year 2019. The Comptroller General and other senior officials maintain frequent communication with our congressional clients to ensure that our work supports the highest legislative and oversight priorities while recognizing that changing international and domestic events may affect priorities.

In fiscal year 2019, GAO met hundreds of statutory requirements for work. We continue to collaborate with Congress to revise and repeal mandated reporting requirements that are no longer meetingtheir intended purpose. GAO worked with Congress to revise mandates in the National Defense Authorization Act and is currently working to shift many low-risk financial audits to public accounting firms so GAO can audit Treasury's General Fund. The fund, which has never been audited before, covers every federal entity that receives appropriated funds. We hope to achieve passage of this bill by the end of the current Congress.

In January, we established the STAA team to continue and expand our focus on rapidly evolving science and technology issues. We also renamed our Information Technology team the Information Technology and Cybersecurity team to better reflect its mission. The team recently updated our cybersecurity high-risk area to highlight urgent actions that are needed by federal agencies to ensure their cybersecurity. As we continue to assess anticipated future work related to science and technology and cybersecurity, we plan to focus hiring on additional engineers or scientists and staff with scientific and technology policy analysis experience to broaden our scientific and technical expertise. As GAO plans to increase the level of staff hired in these specialty areas, it faces challenges recruiting and hiring staff with the desired education, experience, and expertise.

Access to information also plays an essential role in our ability to report on issues of importance to Congress and the American people. We are generally able to obtain the information needed for our engagements. For the most part, departments and agencies continue to be cooperative in providing us access to requested information or working with us toward an accommodation that will allow the work to move forward.We reported for the past several years on our experiences in obtaining access from elements of the

Intelligence Community (IC) pursuant to Intelligence Community Directive (ICD) 114, which was issued in 2011 by the Director of National Intelligence, in consultation with the Comptroller General. While ICD 114 generally provides for constructive interaction between GAO and the IC, we continue to have concerns with how several key terms in the directive could be interpreted because they are framed as categories of information that would generally not be made available to us for certain audits or reviews.

During fiscal year 2019, GAO's work reviewing activities of the IC continued to grow, and we continued to require a significant amount of time and effort to work through access issues that often delayed our work. Last year we reported that we were unable to reach an accommodation with the Office of the Director of National Intelligence (ODNI) over access to key budget-related documents necessary to fully address a review of IC business enterprise functions requested by the intelligence oversight committees. This past year, we were able to successfully work through all access issues with the IC elements and obtain the information necessary for our reviews, including access to certain cost data and funding information from ODNI. We will continue to monitor the level of cooperation provided by ODNI and the other IC elements as they implement ICD 114, and we remain committed to a constructive engagement with the IC moving forward.

We previously reported that we had encountered significant difficulties in obtaining timely and efficient access to information from the Office of Personnel Management (OPM), particularly with regard to Enterprise Human Resources Integration (EHRI) statistical data. We have made significant progress in obtaining timely access to EHRI data and other information from OPM. We will continue to monitor this area to ensure continued progress in obtaining needed information in a timely manner.

Last year, we reported that we had communicated with the White House Counsel about our difficulties in obtaining meetings and information from White House Counsel staff and National Security Council (NSC) staff and that efforts to resolve the situation were ongoing. Over the past year, our outreach efforts were successful in establishing a continuing, constructive dialogue with the White House Counsel and NSC staff. We will continue to engage with these staff to facilitate our access to requested information on the fairly limited basis needed for our engagements.

Collecting Input from Experts

To expand our strategic and annual planning efforts, we will continue gathering information and perspectives on issues, trends, and lessons learned from the domestic and international audit and strategic planning communities. These include advisory boards, working groups, and forums; GAO's Center for Strategic Foresight; issue-specific and technical panels; as well as our emerging issues speakers' series. We will also continually scan for international and domestic developments that affect the external environment in which GAO operates. During fiscal years 2020 and 2021, this will include:

- The **Comptroller General's Advisory Board**, whose members from the public, private, and nonprofit sectors have broad expertise related to the strategic objectives outlined in our 2018-2023 Strategic Plan.

- The **Domestic Working Group**, which is composed of the Comptroller General; the heads of 18 federal, state, and local audit organizations; and one tribal representative, who meet to exchange information and pursue opportunities to collaborate on accountability issues that affect all levels of government.

- **Comptroller General and Other Expert Forums,** which GAO periodically

convenes on topics affecting the federal government's role in meeting national challenges. The goal of each forum is to facilitate a discussion among leaders and experts in various fields that stimulates new partnerships and identifies actions designed to address the relevant issues. After a forum, GAO generally publishes a report summarizing the discussions on a non-attribution basis and notes the leaders and experts who participated.

- The ***Center for Strategic Foresight***, which includes Fellows from around the world with public, private, and nonprofit sector expertise in matters related to strategic foresight and planning. The Center helps GAO enhance its ability to provide Congress with analysis and projected trends about potential future impacts on federal agencies and programs.

We will also continue to enhance our strategic and annual planning efforts through four issue-specific and technical panels:

- The ***Advisory Council on Government Auditing Standards***, which provides input and recommendations to the Comptroller General in his role of issuing generally accepted government auditing standards, popularly known as the "Yellow Book." These standards provide a framework for conducting high-quality audits with competence, integrity, objectivity, and independence. Audits performed in accordance with these standards provide information used for oversight, accountability, transparency, and improvements in government programs and operations.

- The ***Accountability Advisory Council***, which is composed of experts from the financial management community who advise GAO on vital and emerging issues related to federal financial management and performance/accountability reporting, primarily in conjunction with our continued

efforts to audit the U.S. government's consolidated financial statements.

- The ***Executive Council on Information Management and Technology***, which is composed of experts from the public and private sectors and representatives of professional organizations who help GAO identify high-risk and emerging issues in the IT sector.

- The ***Comptroller General's Educators' Advisory Panel***, which is composed of deans, professors, and other academics from universities across the nation who advise GAO on strategic human capital matters like recruiting, retaining, and developing staff.

Collaborating with Other Organizations

In addition to these formal advisory bodies, GAO networks with federal, state, local, and international officials with similar or complementary missions, notably through the following organizations:

- The ***National Intergovernmental Audit Forum*** (NIAF) and 10 regional intergovernmental audit forums, through which GAO consults with colleagues from federal, state, and local audit organizations. The forums exist to improve coordination, communication, and cooperation among their members, private-sector firms, and other accountability organizations. Their goal is to address common challenges; provide training, development, and knowledge-sharing opportunities for the auditing community; enhance government performance, accountability, and transparency; and increase public trust. In fiscal years 2020 and 2021, NIAF and the regional forums will hold meetings to share best practices and address common issues facing the audit community.

- The **Council of Inspectors General on Integrity and Efficiency (CIGIE),** which was created by statute in 2008, is comprised of federal Inspectors General (IG). GAO generally holds an annual coordination meeting with CIGIE and collaborates with this council and individual IGs to facilitate our audit work, avoid overlap and duplication of effort, and share best practices.

- The **International Organization of Supreme Audit Institutions (INTOSAI)**, which is comprised of more than 190 national audit offices, is our primary vehicle for collaborating internationally. In fiscal years 2020 and 2021, GAO will contribute knowledge and assistance to 26 INTOSAI governance bodies and working groups on a range of issues.

Building the Capacity of Accountability Community Partners

GAO will continue strengthening professional standards, providing technical assistance, building capacity, and developing and disseminating best practices. GAO plans to take the following actions in fiscal years 2020 and 2021:

- Provide **leadership in INTOSAI's governing bodies and working groups**. This will include GAO's work through leadership positions on the Working Group on Financial Modernization and Regulatory Reform; the Working Group on Big Data; the Policy, Finance, and Administration Committee; the INTOSAI-Donor Cooperation Steering Committee, and the Working Group on the Impacts of Science and Technology. GAO will also serve on the INTOSAI Governing Board and lead the Task Force developing its Strategic Plan for 2023-2028. GAO will continue enhancing international auditing standards through its participation in the Forum for INTOSAI Professional

Pronouncements, a standard-setting body for the public-sector audit community.

- Work through the **INTOSAI-Donor Cooperation (IDC) Steering Committee** to advance INTOSAI's capacity-building goal. IDC was established through a memorandum of understanding between INTOSAI and 23 donor organizations.The initiative aims to coordinate efforts to strengthen Supreme Audit Institutions (SAI) in developing countries. The focus will continue to be matching and developing SAIs' needs with donor funds to improve the capacity of audit organizations using a long term Strategy for 2020-2030 that was developed under GAO's leadership.

- Leverage the 4-month **International Audit Fellowship Program** to enhance the capacity of national audit offices around the world. Since the program's inception in 1979, more than 600 officials from over 100 countries have participated. GAO continues to receive extensive interest in this program and will conduct the next class from March through July 2020.

- Publish the **International Journal of Government Auditing**, a quarterly publication that serves as INTOSAI's main platform for sharing information among the international public sector accountability community.

Building the Capacity of Accountability Community Partners

We will continue to grow the Center for Audit Excellence (the Center) by focusing on expanding partnerships and implementing the Center's business plan. Congress authorized GAO to establish the Center in 2014 to provide training and technical assistance that enhance the capacity of domestic and international accountability organizations. The Center is unique in its ability to tackle complex

training and capacity- building projects because it can offer a wide range of services at locations throughout the world and is authorized to charge fees for its services. In 2020-2021, GAO will:

- ***Grow the Center's business volume and revenue base***. Sinceopening in October 2015, the Center has expanded its volume of business significantly and increased annual revenue from $41,000 in fees in fiscal year 2016 to $806,000 in fiscal year 2019. In fiscal year 2019, provided training and technical assistance to 16 domestic organizations—including federal inspectors general and state and local audit offices—that enhanced their understanding of federal internal control standards, recently updated government auditing standards, and performance audit planning tools and methodologies. In 2020-2021, GAO will continue to provide high-quality training and explore new course offerings that invite repeat business and draw new customers. The Center also plans to strengthen its relationships with federal IGs, state and local audit organizations, and professional associations.

- ***Strengthen international partnerships***. The Center expanded its work and strengthened its partnerships with international donor and accountability organizations in fiscal year 2019. Leveraging its Memorandum of Understanding (MOU) with the U.S. Agency for International Development, which was signed in 2016, the Center provided performance audit training to an audit organization in Europe; conducted a capacity-building needs assessment of an SAI in Eastern Europe, and began a 3-year project to assist the Philippines Commission on Audit to build capacity in performance auditing. The Center also expanded its partnerships by signing a MOU with the World Bank in March 2019 and collaborated with World Bank officials to identify potential opportunities for future capacity-building projects. In 2020-2021, GAO will build on these successes to sustain a reputation for excellence among international audit institutions.